HIGH WAGES PAID TO SHIPBUILDERS

Green Men Often Given Sums Far in Excess of Their Value to Plants.

OLD HANDS OWN MOTORS

Work Much More a Matter of Dollars Than of Patriotism.

seven thousand men who spend from git to ten hours a day at four shipbuilding plants on Staten Island stood s line yesterday and took out from me hands of the timekeepers a sum that sceeded \$250,000. It was their week's seck, which shaved down to individual proportions represented \$40 a week av-erage, and for some men \$60 and \$70, counting overtime. It was a normal rayday, and at the shippard offices that morning the usual line of hundreds seeks also was at normal.

The Government doesn't need to go out and clarion for labor—if it will take any sort that comes along. The de-mand for jobs on Staten Island is a saily spectacle—hundreds of young and middle aged men stand in straggling nes profuse in their proffers of pa-oria service, glad to help wherever sey ran for \$35 or \$40 a week (with possibily of making \$60), and con-ide their interview with the superin-undent by the pertinent query, "Will be exempeted now?"

have been fabulous tales cirdisting about the sudden riches and opporative case of ship labor, stories workingman's motor car, in he drives from his neat cottage Bronx, over the Staten Island and home again after a happy eight hour day and double pay for two extra hours; stories of the prodigious ead of green stuff he flaunts in cafes, of the sudden flair that Madame shipworker's wife, is displaying.

The reports are the culmination of

opinion that there is money, money, being made in shipards. That is true—the money is beg doled out uniformly by all the Staten
hard shipyards in accord with a scale
hat was adopted for navy yards. And inher increases are expected from the As a business for war time is simply nothing like it. We have got to have the labor, and must pay to induce men to leave of business and enter the said a shipbullder yesterday, are paying green men about three that they are worth, but we way out of it. It's a case of

157 in his envelope. He works under maximum, wage scale of 63 cents an mand he therefore worked a fraction eight hours, the normal day. twenty one hourse extra at double

and here also are the riveters, with a sage.

The of 55 to 61 cents an hour, depend.

It was a big night for the Subway peolikers have to work the longest and ardest of all, and if they dig at it for lifety-six hours, as many do, figuring in

Average Very High.

This stated by an official of the Island Shipbuilding Company that average for the entire plant is \$37 to forty-eight hours, and in rush official said. None of the Staten full crews, though some work can be The extra two hours "and the men are kicking at extra

serk a superintendent of another understand it I set a man at wit this morning sawing a piece of siber. He should have been through an hour, but he wasn't half through. leres in life in these men. I don't low what's the matter. It doesn't do od to fire them, because you won't better men in their places. The on't care if they are fired. They a take a ferry or a trolley and land a another shippard in twent

The men say the same thing, with the ten minutes if they can me here." this ten minutes if they can make a stubby carpenter named Mike.

"Spend it," said Mike, "why that's

I don't even miss it." And so it seems. The older workmen yards are rated as steady men the ones, strangely enough, who we the motor cars, but they are second dears. This is no vulgar sign of sperity of the shipyard bosses. The shipyard bosses. The deat of one yard said he encourtit indicated that the men are is to live on a batter scale and te on a better scale and ght better be riding out than wearing out shoe

Many Very Thrifty.

the Staten Island yards, especially throng the East Side workmen who have including the foreigners, are mared. And there is perhaps a scant third returns to work Mondays with head-hes or does not return at all. It is a question how much patriotism a being put into the work of building the The superintendents say there and much and cite the apparent low seniorition rate and the large weekly also turnover. One yard hires 100 to 10 new men a week, and the manager wild that other companies are building. did that other companies are bidding

men away from him by combination "Patriotism" said the president of the Tel Island Shipbuilding Company when the carpenters went out on there was a launching held up in

As to the flag waving meetings that

ager was frankly of the opinion that they didn't do "a d-n bit of good."

The banks at Mariners Harbor er Port Richmond aren't loaded with shipyard workers' savings, but the supposition is that the men do their banking in their home districts, if they do it at all. There are some very neat homes on Kill van Kull owned by the shipwrights. But most of the present force of workmen is

Kull owned by the shipwrights. But most of the present force of workmen is transported in by ferry and train from Bayonne. Brooklyn, Manhattan and near by Jersey points.

It's a fine game, shipbuilding, just now. House carpenters become ship carpenters over night, a steamfitter becomes a shipfitter and a boilermaker a riveter. The new schools established to train the men are being fairly well attended, however, and the yard managers are hoping much from them. At present tended, however, and the yard managers are hoping much from them. At present they see mighty good wages going to unskilled men—and the men, well, for them it's a fine, flush time, and if they haven't yet bought automobiles they still can take the wife to a swell restaurant or take themselves for a toy tries. laurant or take themselves for a joy on Broadway and not be exactly broke. But the gilt edged prosperity of the Bethlehem steel district has not hit the ship yards.

SUBWAY MEN GIVE AMBULANCE TO U. S.

Whitman at Exercises in 12th Regiment Armory Reviews Troops.

Johnny Phelan and the 13,000 other guards, conductors, starters and the like who work for Theodore P. Shonts had a grand old time last night when the best equipped automobile ambulance in New York was formally accepted by the United States Army as a gift from the Interborough Brotherhood. The ceremony took place in the Twelfth Regiment Armory, Columbus avenue and Sixty-second street. Gov. Whitman reviewed the regiment, the first

front. It was a great military spectacle and the Subway Band put lots of pep into the affair, but the chief attraction to the hundreds of subway employees and their families who banked the gal-lery was the ambulance itself, purchased through voluntary contributions of Johnny Phelan and bis 15,000 brothers. The interest was extraordinary, because it was only a week ago, after Gov. Whitman accepted the invitation to present the ambulance to the army for the boys, that there loomed up the serious doubt that an ambulance would be on

The men were frantic. The body of the thing was in Watertown, N. Y., and the chassis in Pontiac, Mich. There out of it. It's a case of all sorts of papers to be signed. It seems no ambulance cars can be made by those factories any more without the yards some simple pay enevel-per hereby are opened for inspection. The many some simple pay enevel-per hereby are opened for inspection. The many some simple pay the many finally obtained, and then the rail-tim Martin, the skilled patternmaker, the way from Pontiac to Manhattan in

The brotherhood did not propose to roll a flivver substitute on the floor of the armory for Gov. Whitman to inapect, so Johnny Phelan, president of the employees association, who can the Callsh, the carpenter, who muck recently because he was peeved at a shameful scale he was receiving, had doesn't have to run on tracks either. The first to show for the week and Bill offered to hop on a rattler, go to Pontiac, and drive the ambulance chassis at the war to columbus avenue. New York, in order to have it assembled in time for wariously \$55, \$52.72 and 4.15, their scale also being 61 cents assuming and double overtime rates. See the company of which the company of which the company of which the company of which mum and double overtime in the digineers probably rank next in the digineers digineers and painters, poor chaps, get only cannot be digineer and painters, poor chaps, get only next and painters and painters, poor chaps, get only next and painters and painters and painters. The many digital painters are digitally next and painters are digitally next and painters are digitally next and painters. The digital painters are digitally next and painters are digitally next and painters are digitally next and painters. The digital painters are digitally next and painters are digitally next and painters are digitally next and painters. The digital painters are digitally next and painters are digitally next and painters are digitally next and painters. The digital painters are digitally next and painters are digitally next and painters are digitally next and painters. The digital painters are digitally next and painters are digitally next and painters are digitally next and painters. The digital painters are digitally next and painters. The digital painters are digitally next and painters

which there is none better, in the opinion of the guards, played a concert until 9 o'clock. The 700 men who comprise the Twelfth Regiment marched in review before the Governor and his staff. There were twelve infantry companies, a ma-chine gun company and a headquarters

Praise for Shouts.

President Shonts introduced Mr. Phelan, praising the loyalty of the employees to the company and to the Government. Mr. Phelan said the ambulance was given in honor of the 1,800 employees of the army and navy. It was formally over to Bloomfield Monday, and I know accepted by Gov. Whitman, who in a few words paid a splendid tribute to the patriotism expressed by the Interest of the Arm in arm the two old leaf patriotism expressed by the Interbor-ough men at home in behalf of the In-terborough men abroad. Major Guthrie, in charge of the ambulance section of the Metropolitan Division at Yaphank, ac-

While the regiment was standing at attention, awaiting the arrival of Gov. Whitman, Private Walter Cummings of Company G fainted. He was weak from

U. S. NAVAL OFFICER DEAD.

Lient E. W. F. Childs of Brooklys Dies on British Vessel. Special Despatch to Tax Sex.

Washington, March 9.—The Navy Department has been advised of the death of Lieut. Earle Wayne Freed Childs, U. S. N., while performing temporary duty on a British vessel. The date of death was not contained in the advice. His home address was 1144 Eighty-fourth street, Brooklyn.

Lieut. Childs was born in Philadelphia August 1, 1893, and entered the Naval Academy from the Seventeenth Congressional district of Pennsylvania on July 10, 1911. He was temporarily appointed a Lieutenant from October 15. appointed a Lieutenant from October 15,

Lieut. Childs married Miss Gertrude Roucher last June and she lives with her father at the Brooklyn address. It was said there last night that Mrs. Childs inderstand what her husband was doing a British destroyed, as he is a sub underseas craft since being in European

SERVICE FLAG TO BE BLESSED. One With 125 Stars Will Be Raised

This Afternoon. Mgr. Michael J. Lavelle, rector of St. Patrick's Cathedral, will deliver the principal address this afternoon at the ceremonles attending the raising of a service flag at the Roman Catholic Orphan Asylum, Kingsbridge road and Sedgwick avenue, The Bronx. The flag, which contains 125 stars, each one rep-resenting one young man from the asy-lum gone into the service of his coun-try, will be bleased and unfuried at 2

The Rev. Father Corr. O. S. A., chapto from workers turned out and did the
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GIRL PATRIOTS RUSH TO MUNITIONS JOBS

Three Hundred Answer First Call Here for Bloomfield Ammunition Work.

FIFTY ARE FOUND FITTED

One Anxious to Aid Because Her Fiance Has Gone Over to Fight.

nittee of Women on National Defence, at 58 Lafayette street, and talked to Around the table and over the big FORSBREY, CAUGHT, dra, Olive Stott Gabriel, the chairman. com were more girls and women, 200 of them at least, some of them American, but more of them of the nations of our Allies, English and Scotch and French. They had come in response to the call for 1,000 women workers in the munition factory of the Interna-

loomfield, N. J. Georgette confided to Mrz. Gabriel that her fiance was in France, at the front, and she wanted to do something front, and she wanted to do something that would make her feel near him.

"You must have heard of him, madame." she said proudly. "He was at Sheepshead Bay, a wonderful racer; he has won many races with his automobile. George Theobald, that is his name. Some time he will come back and we shall marry, but in the mean-

Dancer Till She Injured Knee. "I was a dancer in the theatres, but ne day I fall, my kneedap is injured and, pouf! my protession is gone; I an dance no more. And since I may

"It is not hard for a Prench girl to "It is not hard for a French girl to go into a factory, for in France we are taught many things, how to do them with our hands. We are not brought up like the American girls. I am sure the work will not seem hard to one who has danced at one night stands, travelling, getting up at 4 o'clock in Owasco depot, where he stole an overther morning to any the morning to a state of the stole an overther morning to a state of the stole and overther morning to a state of the stole and overther morning to a state of the stole and overther morning to a state of the stole and overther morning to a state of the stole and overther morning to a state of the stole and one who has danced at one night stands, travelling, getting up at 4 o'clock in Owasco depot, where he stole an overthe morning to reach a place in time coat. The prisoner returned to Auburn, for the performance. But no matter where he remained the rest of the night how hard it is I can do it, because and all day yesterday.

Early to-day Forebrey returned to the coats depot and imming into a freight

only pair that was represented in that crowd yesterday by the weaker (?) half. A trim, upright, neatly dressed young woman admitted as she signed her applicants' card that her husband enlisted three months ago, that he was now in France, and she had been trying every way she could think of to get over theresto be nearer to him. "But you mustn't use his name," she pleaded. "He is an officer, and maybe the Government wouldn't want me to tell

his name, for he sailed just a few days ago. Oh, I do want to go—we were just married, and I don't know any one here, for we came to New York from a to get to France, and I could be of use there—I am trained in clerical work. But no, they don't want soldiers' wives to go. So I am going to do munitions work in Jersey. It's the next best thing

Every imaginable type of woman was

in that crowd that besieged Mrs. Gabriel and Miss H. M. Scarth, who came from the factory, for details of the work. They were old and young, delicate and husky, rough and refined, sad and jocular. One elderly party with a red and CLINTON FOR FORSBREY. weather beaten face—especially the nose part of it—looked as if she might have had experiences that—— Well, anyhow. comprise face of the battered one.
in review "There's a lot o' work in me." she

now, lady-I wanna serve my Uncle "I can do my bit. Ah, come, The age limit is supposed to be 35, and the weather beaten one was turned down on that score. A mild little wisp of a grandma, with a sweet old wrinkled face, reached out and patted her hand.
"They won't have me either because
I'm more than 35." she piped. "But
there's lot of work in me yet; it's the

trotted away, resolved to outwit the cormittee and get taken on in munitions. Some applicants there were whose m tive frankly was the old, commonplace one, the need of earning a living, but with the majority it was plain that patriotism was the urge. "They're doing so much on the other side—American women must get their spunk up and help more"—"I want to work for the war"—"—for the war!" Fragments like this one heard again and again as the women, most of them showing that their lives had been none too easy, talked in groups of twos and threes.

Work Not Dangerous

The first to enlist yesterday was a lit-tic Miss Wilkle, lately of Scotland, who has a brother and several cousins at the front. Slander and big eyed, but with a dimple in one cheek, she looked young and small to be undertaking such work, but Miss Scarth says it is not hard. The idea the girls got from her ear-nest efforts to explain what they'd have to do was that they would be primers, and sit in front of a machine to punch holes in comething, and then put some-thing inside something else, and that it all has to do with guns for smokeless powder. Not one of the girls asked if it would be dangerous, but as a matter of fact it is not. The worst thing about it is the long hours—from 7 in the morning till 5:30 at night, with an hour off for lunch Piecework is the rule and a good worker can make \$1.98 a day at the start. They earn more as they improve,

and frequently those who show ability tion a month ago rented a place opposite the factory, where it has a lunchroom for the munition girls accommodating about 200. But as several thousand girls are working there the Y. W. C. A. girls are working there the Y. W. C. A. is planning to enlarge its quarters. It has facilities for recreation, and the girls who aren't too tired after a ten hour and a half day can drop in and have a pleasant evening.

As for rooms, there are plenty in Bloomfield and in Newark, not far away, and the Y. W. C. A. has undertaken the job of finding and listing them and directing the workers to suitable ones.

recting the workers to suitable ones. Plane and Chickens in Plan.

Mrs. Elisabeth McBride, who worked in the canning kitchen the Mayor's com mittee opened at Delancey and Tompkins streets last summer, and now has ap-plied for a Bloomfield job, isn't going to depend on any rented room. She hadn't been at 52 Lufayette street five minutes

chickens, so's we can have fresh eggs," said Mrs. McBride. Then she picked up her value and started to Bloomfield up feet the house so as to be ready when the batch of workers selected yesterday

the batch of workers selected yesterday arrives for work Monday.

After all the examinations were finished it was announced that fifty good workers had been selected, and that the examinations will go right on till they have the required thousand. The training of a worker costs the factory \$100, so they are careful to insist on the right combination of patriotism, physical strength, nimbleness of fingers, &c.

Some were rejected yesterday because Some were rejected yesterday because they have small children that need their care, some because they lack strength and stamina. Only two were sent away because they were suspected as possible spies. The reason of the suspicion was that both were born in Austria, but one of them it was discovered after much questioning didn't want munitions work slone at all—she wanted a job as a dish-

The spirit of France gleamed in the soft black eyes of pretty Georgette Bfangy as she leaned over the long audience of Bowery bums gathered to see the procession of future munition workers troop past the busy camera.

IS BACK IN HIS CELL

Escaped Prisoner, Weak and Pale, Found in Car at Locke, N. Y., by Brakeman.

STRACUSE, March 9 .- Reynolds Forsrey is back in his Auburn prison cell box car at Locke, N. Y., by a brakeman. The latter summoned guards from the prison, who surrounded the car and manacled Forsbray. To-night the prisoner was grilled by State Superintendent of Prisons Carter and Warden H. R. Kinney as to how he effected his get-

Owasco depot and jumping into a freight car of a moving train hid himself under piles of merchandles. At Locke the train was halted to shift several cars and Forebrey got out to see what was happening. A brakeman saw him, bu-pretended he had not, and, going to the station, telephoned to the prison officials that he believed he had found the fugi-

A score or more of prison keepers. mounted police, detectives and others surrounded the car and then shouted for Forsbray to come out. He was hand-cuffed without resistance, placed aboard a special train and taken back to Auburn. He was unarmed.
Prison officials have discounted the report that Forsbrey had confederates

on the outside who smuggled in the
saws with which he worked. Kinney
says he believed another immate of the
prison worked with Forsbray.

Notwithstanding this belief, detectives
and police are still scouring Auburn tonight for a trace of Margaret Ryan.
Forsbray's sweetheart, who is a Brooklive streaments.

night that the suspension of the five

Captured Prisoner Will Go Back

ALBANT, March 9 .-- It was announced at Locke after his escape from solitary next week, where he will be kept in Forsbrey occupied an isolation cell at

Clinton for three years previous to his transfer to Augurn a little more than a

U. S. TO WATCH MAGAZINE.

Examine "Metropolitan."

WASHINGTON, March 5.-The Post-master of New York was instructed today by the Post Office Department to hereafter the Metropolit tions" before permitting them to pas through the mails. The instructions that an article, "Is America Honest?" in the March issue of the Metropolitan vio-lated the espionage act. In a statement issued to-night the

Department said the New York Post-master has misunderstood a previous instruction similar to that sent to-day and had notified the publishers that the March issue was held non-mailable by the Department. As the issue complained of already had passed through the mails, the Department said, a ruling as to the mailability of the article was not regarded as necessary.

7,500 ARMY "LIBERTY TRUCKS" BY JUNE 30

Five Hundred Ready This Month, Says Gen. Baker.

WASHINGTON, March 9 .- By the end of June 7,500 "liberty trucks" of type A. with a capacity of three tons, will have been delivered, 500 of them this month. and the entire programme will be completed before August 1, according to a report received to-day by Brig-Gen. Chauncey B. Baker, head of the motor transport division of the War Department, which shows that ninety factories are working to capacity on the stand-ardized parts of these trucks.

Plans and specifications for the type B machine of one and a half tons capacity have been completed and the department is ready to advertise for bids. Congress will be asked for an initial ap-propriation sufficient to purchase 5,000

of the B type.

Motor experts assisting the Government will begin plans shortly for motorcycles and bicycles. It is estimated that tens of thousands of each will be needed n addition to those already in use by lespatch bearers. The motor transportation division also has perfected a passenger automobile. unofficially termed the officer car, which

is intended for the use of high ranking officers in France. This car is to be built in two types, one for the rapid transportation of parties of officers

TAX LAW EXPENSE Will Give Distributers and

Firms Continuing Wages of Men in Service May Deduct Amounts.

NEW QUERIES ANSWERED

Buides Given for Computing Excess Profits in War Revenue Act.

Special Despatch to THE BUN. WASHINGTON, March 9 - The sixth of the series of letters from the Internal Revenue Bureau to collectors of interna revenue and other officials for their guidince in administrating the excess profits provisions of the war revenue act was ent out to-day. This letter covers quesions on partnerships, individuals and appreciation of corporation property. The

questions are:

Several of our regular employees have enlisted in the service of the United States in different capacities, some in the army, others in the navy, Food Administration, &c. We have continued their salaries during their absence. May and for its sale to every one at an equal price. we charge these payments as expense in computing our profits?

Four other attorneys and sayself con-duct a law business under a partnership arrangement. There is no invested capbrey is back in his Auburn prison cell fill. It is our custom to distribute the to-night. Weak and pale, scarcely able to walk from lack of food since his estable cape Thursday night, he was found to-day hiding in a Lehigh Valley Railroad by the partnership makes a return it will be entitled to a deduction of \$6,000, and box car at Locks. N. Y. by a brakeman. the several partners are each entitled to the same deduction. In other words, if we make a separate return for the partwe make a separate return for the part-nership there will be a total of six \$6,000 deductions, whereas it all the net income is distributed and taxed to the individual partners there will be only five such deductions. In the latter case the Government will collect \$480 more tax. We prefer not to make a partnership re-

> No Division of Net Income. The Department will not recognize

come of a partnership as an allowable method of determining the salaries of the partners, although in rare cases the salaries may exhaust or even exceed the allowed every domestic partnership having a net income of \$6,000 or more must under the law make a return.

I am a travelling sulesman working wholly on a commission basis. I earn \$15,000. My travelling expenses are \$3,000. My house advances me \$6,000 a very sixty me the rest of my commission.

\$3,000. My house advances me \$6,000 a year, giving me the rest of my commissions at the end of the year. May I consider that I am in business and allow myself a saiary of \$6,000, leaving a profit of \$6,000 for the business itself? In that case I should be entitled to a deduction of \$6,000 for the business and \$6,000 against my salary and I should have no excess profits tax to pay.

No, you should enter the \$15,000 in bleck A on form 1040, making proper deduction for expenses. You would then have a net income of \$12,000, of which \$6,000 would be taxable at the rate of 8 per cert.

per cent.
I conduct two entirely separate businesses, both employing invested capital. Should I make a combined return for the two businesses or a separate return for each business? You should make one return cover n the two businesses.

Article 18 of the regulations says that be used for applying the rates of taxamay be that in some cases it

and took over a mining property then valued at \$1,000,000. For this property the corporation issued stock to the amount of \$1,000,000. As a result of development the discovery of new ore bodies, &c., the property increased in value until in 1910, after an appraisal, it was a transfer of the hooks as \$10,000,000. was entered on the books as \$10.000,000, ingly.

undivided profits and not upon that of present valuation of appraisal of its assets. Returns in which the invested capital included surplus or undivided profits computed upon present values as determined by an appraisal cannot be accepted.

DR. WISE ISSUES STATEMENT. accepted.

Aurplus Is Reinvested.

In 1997 a corporation acquired a man-ufacturing plant valued at \$500,000, is-suing therefor \$500,000 of capital stock. The books of the corporation on December 31, 1916, showed a surplus of \$1,000,000 accumulated through the earnings of the business. Most of this surinvested in increased plant equipment. &c. In December, 1917, the property

apparised (as of January 1, 1917) by an apparisal company and the value fixed at \$2,500,000, or \$1,000,000 more than the values previously shown on the books. This increase was attributable mainly to increased value of lan and in part to larger values placed by the appraisal company upon the ma-chinery and equipment. May this ap-preciation of \$1.000,000 he regarded as an earned surplus and the value fixed by the appraisal company in December, 1917 he taken as a basic for company. 1917, be taken as a basis for computing invested capital for that year?

No. The same rule applies here as in the case stated above. For the pur-poses of the excess profits tax law ap-preciation in the value of property will not be regarded as earned surplus and for computing invested capital

Uterhart Now a U. S. Major. Henry A. Uterhart, the lawyer who lefended Mrs. Blanca de Saulles when

she was acquitted by a jury at Mineola. L. I., on a charge of killing her husband, John Longer de Saulles, in his home, the Box, at Westbury, has entered the army. He is now a Major in the Intelligence Department at Washington. He has suspended his law practice until the end of the war and his assistants will look after his routine work. Major Uter-hart's home is at Royssett T. I.

NEW COAL ORDER SAYS U. S. SHOULD

Consumers Fairer Deal.

oal dealers yesterday generally approved the plan of the National Fuel Administration in setting the spring and summer prices of fuel throughout the country at 20 cents less than the winter prices instead of adopting the sliding scale of 50 to 10 cents through the months of April, May, June, July and August, as has been the plan.

Harry T. Peters, chairman of the New York State Fuel Conservation Committee, said he had been working for the order's adoption from the beginning, believing it a far more equitable way of distributing coal and one much fairer to the consumer.

In a communication to Albert H. Wig. gin, State Fuel Administrator, Mr. Peters pointed out that in winter, when the denand is greatest, shipping facilities are poorest and coal should be stored this ummer nearest to the points of consumption. He recommended that both anthracite and soft coal be stored in the

price.
"I much approve of the order," said
Charles E. Robertson, Deputy State Fuel
Administrator. "Coal in New York city
should be handled exclusively by the

should be handled exclusively by the coal men. The dealers have the plants for distribution and know the wants of the community. Handled by the coal men, the order should work out to the advantage of everybody." Similar reasons for approval of the order were given by Joseph A. Hall, another Deputy State Fuel Administrator. Conditions in other parts of the State, he said, are much better, and it is now a matter of car shortage. Railroad consection however, he was a constitution of the state of the said.

Coal Merchants Association, said the recent Government order makes a fair price for everybody. He, too, had favored such a plan from the beginning. The order will assist the retail and wholessided design.

said the order would give the consumer a fairer deal and would make the han-dling of coal in New York much easier. Every coal man will benefit by it, he

From reports issued by the Regional Director of Railroads yesterday after-noon four steamships were coaled in New York during the twenty-four hours, loading 5.775 tons.

ALL UNCLEAN COAL TO BE CONDEMNED

Garfield Will Appoint 200 Inspectors to Serve at the Mines.

WASHINGTON, March 9 .- Under new regulations issued to-day by Fuel Administrator Garfield 200 Federal coal inspectors are to be sent into the coal promine mouth price fixed by the President. The order is effective next Monday.

The new order is the second in the war period, but quite possible to determine the invested capital for the taxable war. In such cases the deduction will be determined under article 24. Will the constructive capital described in article 15 then be used?

No. The constructive capital is to be contain a stendard of heal units and contain a st The constructive capital is to be contain a standard of heat units and only in cases where it is impossi- which is known to the trade as "unused only in cases where it is impossi-ble to determine satisfactorily the in-vested capital for the taxable year.

In 1906 a corporation was organised coal regulations which they may encounter in their districts.

The report of the inspector condemn-

coal shall fix the price at 50 cents less and the aurhors was increased accord-than the authorised Government price, ngly. In 1917 another appraisal was However, the consignee has every right had, and the value of the property was then fixed at \$15,000,000. The balance sheet of the corporation now shows capital stock of \$1,000,000 and a surplus of \$20,000,000, of which \$14,000,000 is represented by the appreciation in value above described. May the appraised the impectors will be paid by the Government of the property of value of the property be taken as the ernment. No announcement has been basis for computing invested capital? made of the salaries they are to receive.

No. The excess profits tax law exalthough it is understood that they will pressly places the computation of inbe men skilled in judging coal values. vested capital upon the basis of the cash and other property actually put into the coal are made from any mine or district business plus the earned surplus and a full report of the circumstances will be

DR. WISE ISSUES STATEMENT.

Explains Attitude Regarding Friedlander Controversy.

The controversy growing out of ob-jection to the designation of Prof. Israel Friedlander of the Jewish Theological Seminary as the Jewish member of the American Red Cross Mission to Palestine and Syria took a new turn last night when Dr. Stephen S. Wise, rabed of the Free Synangure, issued a rabol of the Free Synagogue, issued a bers of the committee which nominated Prof. Friedlander for the post had not been informed who was repsonsible for suggesting his name.
In statements made the day before

was explained that Louis Marshall had man of the committee which made the selection, placed the name before the other members of the committee. "Whatever or whoever prompted Mr. Warburg o suggest the name of Prof. Priedlande was not konwn to the members of the committee," Dr. Wise said in his state-"This committee did not include My

Marshall, but consisted of Dr. L. K. Frankel, Mr. Warburg, Judge Mack and myself. In courtesy I was named a member of the committee, not as chairman of the Provisional Zionist Committee, but because I had been invited as one of the founders and active members of the Armenian and Syrian Relief Committee to serve as the Jewish men ber of the American Red Cross."

Dr. Wise repeated his assertion that he protested against the designation of Prof. Friedlander because of i America entered the war. He said also it originally was understood that Prof. Friedlander was to go as an aid to the Jeffish member of the commission, and

New York fuel administrators and John R. Mott Urges That America, as a Nation, "Gamble" on Slavs.

OUR PROPAGANDA NEEDED

Believe People's Character and Leaders' Strength Will Surmount Difficulties.

In an address before the Women's Po itical League in Carnegie Hall yesterday Dr. John R. Mott, secretary of the nternational committee of the Y. M. C. .. said it was the duty of the American cople to stand by Russia and to extend their aid and sympathy to that distressed nation.

Since the war began Dr. Mott has nade four trips to Russia, the last time is a member of the special commission headed by Elihu Root, and his observaions on those trips have convinced him hat the character and the spirit of the FEARS "GERMAN-FINN PEACE." Russian people and the strength of their leaders can be relied upon to carry the country safely through its present diffiultia

"You may not understand Russia." said Dr. Mott, "but you must believe in Russia. The time to stand by a people is when we may think they have missed the way. Time may show that they have found it in some things where we have not. Let us as a nation 'gamble

Nation of Great Vitality.

"My first ground for confidence in Russia is the character of the Russian people. They have great physical vigor and vitality. No nation has more. They estion, however, he said, was greatly have great range, grasp and penetration of mentality. Russians also have great Arthur F. Rice, Commissioner of the hearts, and they are a religious people. perhaps the most religious I have ever

is the number and strength of the lead-ers of Russia. I found more leaders of outstanding ability in Russia than in any other nation now at war."

German propaganda and intrigue, the speaker insisted, were chiefly responsible for the chaos now reigning in Russia, and this propaganda he declared was nelped along by Americans "who came across to become the most efficient of ferman propagandists."
"Thousands of German propagandists

were in Russia," said Dr. Mott. "They had millions of dollars at their disposal They bought up newspapers and estab They bought up newspapers and established periodicals; they printed and circulated pamphiets by the ten millions. I have a leaflet printed in Russian by the Germans and shot over into the Denches. They also used the voice and so doing showed better psychology had better knowledge of Russia than the Allias have shown. liles have shown.

Allies have shown.
"What were these Germans saying in their speeches? What were they writing in their articles? Such things as these. "We fought you when you had the Car." You have abolished him. Why should we fight each other longer? Let us be brothers." Then they began to teach internationalism. Then they said; "The land is going to be divided; the great estates are going to be broken up. Go home and get your share." Hundreds of home and get your share.' Hundreds of thousands of soldiers went home to get

Sacrificed 3,000,000 in War.

"If we condemn Russia for giving up e fight let us remember that they are ar weary. They have already laid profects, their fathers and husbands, or nore than all of the other Allies com-When we have even crosses over American graves in France and perchance on other fronts, it may be fitting for us to criticise another nation

that they were betrayed. Guns which could fire but two shells a day were sent o the front where they faced guns tha strong and less than 10,000 came out without injury." This country, Dr. Mott said, must start a counter propaganda to combat

German intrigue in Russia. It must be shown the Russian people, he maintained, that every class of people in America, and not merely capitalists, are supporting the Another means of helping Russia, he said, was by supporting the Y. M. C. A., which has sent 100 of the best young

CATHOLICS BEGIN FUND DRIVE.

Cardinal Farley to Speak at Man-Meeting in \$2,500,000 Campaign. peakers at a mass meeting to-night the Century Theatre in the interesers of the Catholic War Fund, for which a drive for \$2,500,000 will be made be ginning this week. The fund is in way sectarian and is similar to that the Y. M. C. A.

the Y. M. C. A.

The meeting to-night is under the direct auspices of St. Patrick's Cathedral. Bryan L. Kennelly will preside and in addition to Cardinal Farley, Mgr. Layelle, the Rev. W. B. Martin, John G. Agar, W. Bourke Cockran and William D. Guthrie will speak. There will be an alaborate number of presented. be an elaborate musical programme Major Arthur O'Donohue, who wounded at Vimy Bidge, will tell story of the battle to-night in the school hall of the Church of St. Gregory the Great, 140 West Ninetleth street, proceeds will be devoted to the fund.

T. S. Steel Corporation Orders The United States Steel Corneration' nonthly tonnage statement, issued yes-erday, showed that February 28 It had .288,453 tons in unfilled orders on books. This is a decrease, however, o 189,400 tons, for January 31 unfilled or ders aggregated 9,477,853 tons. The un ore, aggregated 11.576.697

Does Your Back Ache?

Do you find it difficult to hold up your head and do your work? Distressing sympms caused by unhealthy cor ditions. Generally no medicin is required, merely local application of Piso's Tablets, a valuable healing remedy with antiseptic, astringent and tor effects-simple in action and application, soothing and refreshing. The fame in the name Piso guarantees satis-

DISO'S

PATRIOTIC LECTURES FOR ALL TEACHERS STAND BY RUSSIA Half Day School Sessions, March 18-22.

All public school teachers of New York and Chicago are to be required to attend a series of lectures to be delivered simultaneously in the two cities by speakers working for the Committee on Patriotism Through Education of the National Security League, March 18 to 22 includes

2 inclusive.
The schools will have only half day sessions on those dates so that all the teachers can attend. To prove that they have attended the principals must re-port before April 2 to the Superintendent of Schools a statement giving the num-ber of teachers who attended each lec-ture, the number absent and the names of the absentees, with the cause of their

ings under the auspices of the Boards of Education of this city and Chicago." said Dr. Gustav Straubenmuller, acting Superintendent of Schools, in a notice to the district superintendent and principals yesterday, "will bring to 31,000 public school teachers in the two cities a vital interpretation of the war by men of prominence."

The New York speakers will be Job E. Hedges, Dr. Isaac J. Lansing of Ridgewood, N. J.; Dr. Robert M. McEl-roy, educational director of the Security League, and Dr. Talcott Williams of

Journal's Warning STOCKHOLM, March 9 .-- The newspaper STOCKHOLM, March 2.—The newspaper Dagens Nyheter warms See dinavians to familiarize themselves w. . "the only too probable eventuality that the Russian danger will be replaced by a Germano-Pinnish peace."

In this connection the paper refers to the declaration of the Paper.

the declaration of the Finnish Foreign Minister to its correspondent at Vasa to the effect that Finland's drift toward Germany would influence the commercial policy of Scandinavia, and adds: "Germany will be on her guard against the possible transit of Angio-American

Second Week Big MARCH SALE

Open Evenings BEAUTIFUL NEW **PLAYER PIANOS** \$385 \$10 MONTHLY UNTIL PAID



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